

Accounting and Organizational Structure

The City of Columbus, through its various offices and divisions, budgets for and/or administers many different types of primary and secondary funds. Included in this section is an excerpt from the City Auditor's Comprehensive Annual Financial Report, which describes the various types of funds administered by the city. Following this is a discussion of the organizational structure of the City of Columbus, along with a listing of principal officials.

Accounting Structure

The following discussion on the organization of the city's funds and account groups is excerpted from the City Auditor's Comprehensive Annual Financial Report.

Governmental Funds

General Fund - The general fund is the general operating fund of the city. It is used to account for all financial resources traditionally associated with government which are not required to be accounted for in another fund.

Special Revenue Funds - Special revenue funds are used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances or Federal or State statutes specify the uses and limitations of each special revenue fund.

Debt Service Funds - Debt service funds are used to account for the accumulation of resources for, and payment of, general long-term principal, interest and related costs.

Capital Project Funds - Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Proprietary Funds

Enterprise Funds - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The city has three separate enterprises for its water, sanitary sewer and electricity distribution services.

Internal Service Funds - Internal service funds are used to account for the financing of goods or services provided by one division or agency to other divisions or agencies of the government, generally on a cost reimbursement basis.

Fiduciary Funds

Agency funds. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

Bases of Accounting

Except for budgetary purposes, the bases of accounting used by the city are in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units and are consistent with the Governmental Accounting Standards Board (GASB) Cod. Sec. 1600, Basis of Accounting. All governmental funds are accounted for using a current financial resources-current assets and current liabilities-measurement focus. The modified accrual basis of accounting is utilized for the governmental and agency funds. Revenues are recognized when they are susceptible to accrual (both measurable and available). Expenditures are recognized when the related liability is incurred, except for interest on long-term debt which is recorded when due.

The measurement focus for the city's proprietary funds is on the flow of total economic resources (all assets and all liabilities). The accrual basis of accounting (revenues are recognized when earned and expenses when incurred) is utilized by the city in its proprietary funds.

The city's basis of accounting for budgetary purposes differs from GAAP in that revenues are recognized when received, rather than when susceptible to accrual (measurable and available), and encumbrances are recorded as expenditures rather than as reservations of fund balances.

Organizational Structure

The City of Columbus was organized on March 3, 1834, and is a home rule municipal corporation under the laws of the State of Ohio. It is governed by an elected Mayor and City Council. Columbus is the capital of the State of Ohio and is centrally located, primarily within the boundaries of Franklin County and, to a limited extent, Fairfield and Delaware Counties.

The city operates under and is governed by its charter, which was first adopted by the voters in 1914 and which has been and may be amended by city voters. The city is also subject to the general laws of Ohio that are applicable to all cities. Under the Ohio Constitution, the city may exercise all powers of local self-government and may adopt police, sanitary and similar regulations to an extent not in conflict with applicable general laws.

Organization

The Columbus City Charter provides for a mayor-council form of government. The Mayor is the chief executive officer and is elected to a four-year term. The seven member City Council is the legislative body. Members are elected at large to four-year terms at two-year intervals.

City Council sets compensation levels of city officials and employees and enacts ordinances and resolutions relating to city services. Council also levies taxes, appropriates and borrows money, and licenses and regulates businesses and trades through legislation. The presiding officer is the President of Council, who is elected by Council to serve until a new president is elected. The charter establishes certain administrative departments and authorizes Council, by a two-thirds vote, to establish divisions of those departments or additional departments.

The Mayor may veto any legislation passed by Council. A veto may be overridden by as great a majority as required for its original passage.

Other elected officials include the City Auditor, City Attorney, Clerk of Courts, and Municipal Court Judges. The City Auditor is the city's chief accounting officer, and maintains the city's accounting records and arranges for the annual independent audit of the city's accounts. The City Attorney is the city's legal advisor, prosecutor, and solicitor. The Clerk of Courts maintains records of the activities of the municipal court and collects funds due to the court. The 15 Municipal Court Judges have county-wide jurisdiction over all civil cases up to \$15,000, and criminal and traffic trials, hearings involving misdemeanor cases, and disputes involving environmental issues.

Principal Officials

The current elected officials and some of the appointed officials are:

Official	Title	Term Beginning	Term Ending
Michael B. Coleman	Mayor	January 1, 2000	December 31, 2003
Matthew D. Habash	Council President	January 1, 2000	December 31, 2003
Jennette B. Bradley	Member of Council	January 1, 2000	December 31, 2003
Maryellen O'Shaughnessy	Member of Council	January 1, 2002	December 31, 2005
Richard W. Sensenbrenner	Member of Council	January 1, 2002	December 31, 2005
Charleta B. Tavares	Member of Council	January 1, 2000	December 31, 2003
Michael C. Mentel	Member of Council	January 1, 2000	December 31, 2003
Kevin L. Boyce	Member of Council	January 1, 2002	December 31, 2005
Hugh J. Dorrian	Auditor	January 1, 2002	December 31, 2005
Janet A. Jackson	City Attorney	January 1, 2002	December 31, 2005
Joel S. Taylor	Director of Finance	June 5, 2000	Pleasure of Mayor
Thomas Isaacs	City Treasurer	June 3, 1996	Pleasure of Council
Tim McSweeney	City Clerk	January 18, 1988	Pleasure of Council
David J. Irwin	Secretary of Sinking Funds	April 1, 2000	Pleasure of Sinking Fund Trustees

In addition to the elected officials and their administrative offices, a number of department heads within the City of Columbus are appointed by the Mayor or by supporting commissions. The Mayor's cabinet consists of the directors of the Departments of Finance, Public Safety, Public Service, Technology, Human Resources, Development, Recreation and Parks, Health, Public Utilities, Education, Community Relations and Equal Business Opportunity. Each director is responsible for the administration of his or her department and its respective divisions.

City of Columbus



Columbus



Columbus Planning Division



	City of Columbus

Police Facilities



Columbus

Police Facilities



Columbus Planning Division



	City of Columbus	①	Police Training Academy
★	Headquarters	②	S.W.A.T.
×	Substations	③	Heliport
▲	Marine Park Police	④	Crime Lab
		⑤	Impound Lot
		⑥	Athletic League
		⑦	Property Room
		⑧	In-Service Training

Fire Facilities



Columbus

Fire Facilities

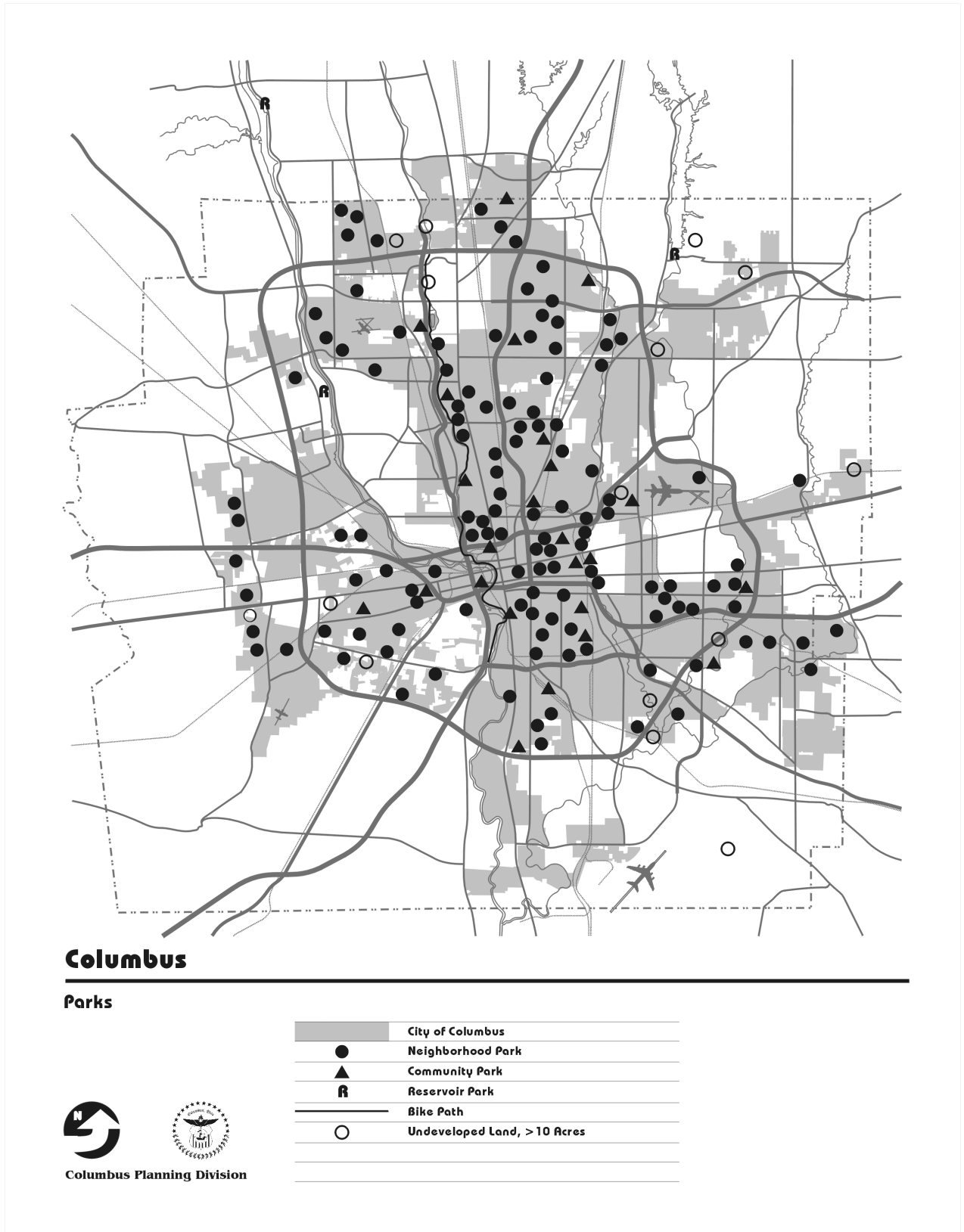
	City of Columbus
●	City of Columbus Stations
▼	Non-Columbus Stations
×	Administrative & Training Complex



Columbus Planning Division



Parks



Recreation Facilities



Columbus

Recreation Facilities



Columbus Planning Division



	City of Columbus
	Community Recreation Facilities
	Athletic Complexes
	Golf Courses
	Senior Citizen Recreation Centers
	Swimming Pools

